IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE KURIAN JOSEPH

FRIDAY, THE 15TH JUNE 2007 / 25TH JYAISHTA 1929

WP(C).No. 25449 of 2004(D)

PETITIONER:

M/S. AISWARYA ENTERPRISES, PANDANKARY, EDATHUA, ALAPPUZHA DISTRICT, REPRESENTED BY K. PRABHAKARAN NAIR, MANAGING PARTNER.

BY ADV. SRI.ARIKKAT VIJAYAN MENON
SRI.HARISANKAR V. MENON
SMT.MEERA V.MENON

RESPONDENTS:

1. **INTELLIGENCE OFFICER (IB), DEPT. OF COMMERCIAL TAXES, ALAPPUZHA.**
2. **DEPUTY COMMISSIONER OF COMMERCIAL TAXES, ALAPPUZHA.**
3. **DEPUTY TAHSILDAR (REVENUE RECOVERY), KUTTANAD TALUK OFFICE, MONCOMPU.**

BY GOVERNMENT PLEADER SRI.C.K.GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING BEEN FINALLY HEARD ON 15/06/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

W.P.(C) NO.25449/2004

APPENDIX

PETITIONER'S EXHIBITS

EXT.P1:- COPY OF THE PENALTY ORDER PASSED BY 1ST RESPONDENT FOR 01-02. DT.30.1.04.

EXT.P2:- COPY OF THE PENALTY ORDER PASSED BY 1ST RESPONDENT FOR 02-03. DT.30. 1.04

EXT.P3:- COPY OF THE REVISION PETITION FILED BEFORE 2ND RESPONDENT DT. 9.3.04.

EXT.P4:- COPY OF THE REVISION PETITION FILED BEFORE 2ND RESPONDENT DT. 9.3.04.

EXT.P5:- COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT 9.43.04.

EXT.P6:- COPY OF THE STAY PETITION FILED BEFORE THE 2ND RESPONDENT DT. 9.3.04.

EXT.P7:- COPY OF THE EARLY HEARING PETITION FILED BEFORE THE 2ND RESPONDENT DT.9.3.04.

EXT.P8:- COPY OF THE EARLY HEARING PETITION FILED BEFORE THE 2ND RESPONDENT DT. 9.3.04.

EXT.P9:- COPY OF THE CERTIFICATE ISSUE BY TATA CHEMICALS, MITAPUR DT. 11.3.04.

EXT.P10:- COPY OF THE NOTICE IN FROM NO.1 ISSUED BY THE 3RD RESPONDENT DT. 7.4.04.

EXT.P11:- COPY OF THE NOTICE IN FORM NO. 10 ISSUED BY THE 3RD RESPONDENT. DT. 7.4.04.

EXT.P12:- COPY OF THE ORDER IN RP 37 & 38/04 PASSED BY THE 2ND RESPONDENT. DT. 28.7.04.

ANNEXURE R1 (a):- DETAILS OF TRANSHIPMENT RECEIVED FROM COCHIN PORT.

/TRUE COPY/

tss

KURIAN JOSEPH, J.

W.P. (C). NO. 25449 OF 2004

Dated this the 15th day of June, 2007.

J U D G M E N T

Challenge is on Exhibit P12 order passed by the 2nd respondent whereby the petitioner has been directed to deposit 40% of penalty. It is seen that pursuant to the orders passed by this Court, detailed enquiry has already been conducted and a statement to that effect was also filed. Since the revision petitions are pending before the 2nd respondent, it may not be proper for this Court to advert to the merits of the case lest such observations should affect the outcome of the revision petition.

2. In the peculiar facts and circumstances of the case, this writ petition is disposed of directing the 2nd respondent to dispose of Exhibits P3 and P4 revision petitions, within a period of two months from the date of receipt/production of a copy of this judgment. It will be open to the petitioner to take all available contentions before the 2nd respondent. Interim order passed by this Court will continue till such time.

KURIAN JOSEPH, JUDGE.

smp